

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Westfield-Washington Schools (3030)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$19,951,693	\$20,986,033	\$21,629,152	\$21,874,633	2.3%	1.1%
Group Health Insurance	222	\$3,041,259	\$3,519,692	\$3,557,319	\$3,705,559	5.1%	4.2%
Non - Certified Salaries	120	\$3,021,712	\$3,145,854	\$3,343,647	\$3,503,005	3.8%	4.8%
Teacher Retirement Fund, After 7-1-95	216	\$1,562,864	\$1,659,506	\$1,745,536	\$1,827,526	4.0%	4.7%
Social Security Certified	212	\$1,472,992	\$1,532,532	\$1,578,080	\$1,591,532	2.0%	0.9%
Transfer Tuition to Other School Corps Within State	561	\$1,019,313	\$837,262	\$810,678	\$834,211	-4.9%	2.9%
Other Supplies and Materials	615, 660 - 689	\$583,670	\$433,104	\$502,802	\$598,292	0.6%	19.0%
Textbooks	630	\$764,486	\$620,624	\$492,682	\$508,411	-9.7%	3.2%
Pre-2008 Object Code - Temporary Salaries	130	\$390,258	\$382,215	\$314,323	\$338,463	-3.5%	7.7%
Operational Supplies	611	\$340,856	\$301,609	\$293,071	\$261,804	-6.4%	-10.7%
Social Security Noncertified	211	\$219,307	\$227,843	\$248,040	\$260,639	4.4%	5.1%
Other Professional and Technical Services	319	\$68,684	\$34,573	\$134,999	\$253,353	38.6%	87.7%
Food Purchases	614	\$113,931	\$127,952	\$138,867	\$182,066	12.4%	31.1%
Content	747	\$105,692	\$114,247	\$131,358	\$172,658	13.1%	31.4%
Severance/Early Retirement Pay	213	\$144,253	\$135,240	\$122,473	\$159,737	2.6%	30.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$171,765	\$155,264	\$149,234	\$134,891	-5.9%	-9.6%
Computer Hardware	741	\$60,681	\$42,935	\$25,773	\$111,947	16.5%	334.4%
Travel	580	\$110,097	\$117,857	\$82,704	\$110,871	0.2%	34.1%
Other Employee Benefits	241 - 290	\$112,699	\$100,132	\$101,545	\$101,092	-2.7%	-0.4%
Other Technology Hardware	746	\$87,194	\$36,892	\$56,632	\$90,670	1.0%	60.1%
Group Accident Insurance	223	\$90,420	\$73,442	\$62,708	\$63,722	-8.4%	1.6%
Nonlicensed Employees	136	\$5,610	\$15,490	\$79,801	\$57,368	78.8%	-28.1%
Stipends	131	\$0	\$17,649	\$52,896	\$52,092	NA	-1.5%
Equipment	730	\$19,992	\$14,556	\$31,709	\$34,974	15.0%	10.3%
Group Life Insurance	221	\$32,929	\$32,898	\$31,661	\$31,952	-0.8%	0.9%
Unemployment Insurance	230	\$22,609	\$6,250	\$4,840	\$14,098	-11.1%	191.3%
Miscellaneous Objects	876 - 899	\$12,000	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Terminal Leave	125	\$0	\$0	\$5,896	\$8,749	NA	48.4%
Telephone	531	\$7,144	\$3,602	\$4,395	\$6,629	-1.9%	50.8%
Professional Development	748	\$1,498	\$1,815	\$1,700	\$2,300	11.3%	35.3%
Instructional Programs Improvement Services	312	\$36,721	\$14,981	\$11,045	\$2,055	-51.4%	-81.4%
Advertising	540	\$1,036	\$0	\$594	\$1,784	14.6%	200.3%
Statistical Services	317	\$2,186	\$1,983	\$874	\$1,052	-16.7%	20.4%
Postage and Postage Machine Rental	532	\$100	\$106	\$376	\$649	59.5%	72.8%
Instruction Services	311	\$0	\$0	\$0	\$440	NA	NA
Licensed Employees	135	\$7,958	\$15,849	\$575	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$740	\$846	\$0	\$0	-100.0%	NA
Library Books	640	\$24	\$690	\$302	\$0	-100.0%	-100.0%
Dues and Fees	810	\$2,389	\$1,090	\$319	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Awards	875	\$33	\$12	\$16	\$0	-100.0%	-100.0%
Printing and Binding	550	\$2,043	\$0	\$0	\$0	-100.0%	NA
Sub Awards/Grants to Non Gov. Units < \$25,000	940	\$0	\$86,717	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$33,588,836</b>	<b>\$34,811,344</b>	<b>\$35,760,623</b>	<b>\$36,911,224</b>	<b>2.4%</b>	<b>3.2%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,225,231	\$3,291,042	\$3,277,606	\$3,345,616	0.9%	2.1%
Group Health Insurance	222	\$820,377	\$964,760	\$966,287	\$898,696	2.3%	-7.0%
Non - Certified Salaries	120	\$858,800	\$870,697	\$858,397	\$839,151	-0.6%	-2.2%
Teacher Retirement Fund, After 7-1-95	216	\$306,185	\$315,020	\$314,050	\$330,518	1.9%	5.2%
Social Security Certified	212	\$240,280	\$245,818	\$244,686	\$250,454	1.0%	2.4%
Severance/Early Retirement Pay	213	\$302,431	\$316,335	\$275,553	\$239,536	-5.7%	-13.1%
Social Security Noncertified	211	\$60,710	\$60,718	\$59,773	\$56,152	-1.9%	-6.1%
Operational Supplies	611	\$45,498	\$40,556	\$49,873	\$54,573	4.7%	9.4%
Other Employee Benefits	241 - 290	\$19,506	\$19,994	\$20,175	\$19,429	-0.1%	-3.7%
Group Accident Insurance	223	\$16,341	\$14,026	\$12,151	\$11,993	-7.4%	-1.3%
Group Life Insurance	221	\$11,740	\$11,722	\$11,574	\$11,076	-1.4%	-4.3%
Other Professional and Technical Services	319	\$8,210	\$6,706	\$6,261	\$8,871	2.0%	41.7%
Postage and Postage Machine Rental	532	\$14,623	\$12,882	\$15,540	\$8,493	-12.7%	-45.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,751	\$8,725	\$8,597	\$6,197	-12.9%	-27.9%
Travel	580	\$9,689	\$8,725	\$6,791	\$5,838	-11.9%	-14.0%
Terminal Leave	125	\$0	\$0	\$1,587	\$3,670	NA	131.2%
Dues and Fees	810	\$485	\$885	\$1,354	\$2,401	49.2%	77.3%
Pre-2008 Object Code - Temporary Salaries	130	\$18,720	\$16,235	\$13,045	\$1,800	-44.3%	-86.2%
Other Supplies and Materials	615, 660 - 689	\$3,199	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$0	\$0	\$475	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$5,972,775</b>	<b>\$6,204,845</b>	<b>\$6,143,775</b>	<b>\$6,094,464</b>	<b>0.5%</b>	<b>-0.8%</b>
<b>Overhead and Operational</b>							
Repairs and Maintenance Services	430	\$3,576,248	\$3,238,115	\$2,691,096	\$3,060,200	-3.8%	13.7%
Non - Certified Salaries	120	\$2,947,244	\$3,059,174	\$2,896,291	\$2,863,899	-0.7%	-1.1%
Other Professional and Technical Services	319	\$1,837,503	\$1,823,965	\$1,986,070	\$1,741,953	-1.3%	-12.3%
Light and Power - Other Than Heating and Cooling	625	\$1,360,824	\$1,266,789	\$1,378,598	\$1,377,770	0.3%	-0.1%
Food Purchases	614	\$926,624	\$890,151	\$905,138	\$972,428	1.2%	7.4%
Group Health Insurance	222	\$823,144	\$937,204	\$871,968	\$879,591	1.7%	0.9%
Certified Salaries	110	\$690,487	\$720,785	\$725,549	\$561,727	-5.0%	-22.6%
Gasoline and Lubricants	613	\$454,699	\$408,045	\$618,110	\$394,688	-3.5%	-36.1%
Insurance	520	\$334,919	\$388,659	\$410,807	\$378,171	3.1%	-7.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Content	747	\$205,199	\$217,494	\$130,482	\$373,743	16.2%	186.4%
Heating and Cooling for Buildings - Gas	622	\$316,582	\$414,838	\$501,700	\$353,707	2.8%	-29.5%
Operational Supplies	611	\$286,950	\$309,779	\$238,295	\$304,998	1.5%	28.0%
Water and Sewage	411	\$212,857	\$258,582	\$310,726	\$297,495	8.7%	-4.3%
Severance/Early Retirement Pay	213	\$334,803	\$338,601	\$297,673	\$256,527	-6.4%	-13.8%
Social Security Noncertified	211	\$204,486	\$214,240	\$203,227	\$201,265	-0.4%	-1.0%
Bank Service Charges	871	\$119,537	\$128,702	\$123,869	\$127,468	1.6%	2.9%
Other Technology Hardware	746	\$30,779	\$63,500	\$19,383	\$84,921	28.9%	338.1%
Miscellaneous Objects	876 - 899	\$91,158	\$85,050	\$100,083	\$82,551	-2.4%	-17.5%
Board of Education Services	318	\$4,792	\$1,350	\$36,261	\$72,123	97.0%	98.9%
Telephone	531	\$77,734	\$82,437	\$106,220	\$68,554	-3.1%	-35.5%
Travel	580	\$29,362	\$52,312	\$30,495	\$53,609	16.2%	75.8%
Pupil Services	313	\$66,328	\$69,598	\$69,704	\$52,395	-5.7%	-24.8%
Computer Hardware	741	\$155,137	\$101,986	\$8,468	\$47,617	-25.6%	462.3%
Teacher Retirement Fund, After 7-1-95	216	\$58,559	\$62,250	\$63,296	\$45,282	-6.2%	-28.5%
Connectivity	744	\$17,101	\$11,661	\$9,816	\$41,545	24.8%	323.2%
Social Security Certified	212	\$51,001	\$52,332	\$53,468	\$39,473	-6.2%	-26.2%
Removal of Refuse and Garbage	412	\$45,247	\$32,439	\$32,236	\$38,625	-3.9%	19.8%
Tires and Repairs	612	\$17,152	\$34,334	\$34,574	\$37,227	21.4%	7.7%
Other Employee Benefits	241 - 290	\$43,046	\$45,979	\$46,040	\$31,678	-7.4%	-31.2%
Dues and Fees	810	\$23,954	\$23,444	\$14,401	\$19,529	-5.0%	35.6%
Rentals	440	\$7,023	\$8,199	\$9,058	\$18,198	26.9%	100.9%
Board Member Compensation	115	\$13,750	\$13,900	\$14,087	\$18,015	7.0%	27.9%
Postage and Postage Machine Rental	532	\$15,883	\$14,481	\$13,359	\$17,808	2.9%	33.3%
Nonlicensed Employees	136	\$6,260	\$0	\$0	\$17,730	29.7%	NA
Overtime Salaries	140	\$13,324	\$22,813	\$16,418	\$16,035	4.7%	-2.3%
Professional Development	748	\$8,032	\$17,301	\$7,298	\$12,157	10.9%	66.6%
Other Purchased Property Services	490 - 499	\$6,215	\$8,167	\$12,340	\$11,947	17.8%	-3.2%
Group Accident Insurance	223	\$13,349	\$11,746	\$9,716	\$8,924	-9.6%	-8.2%
Group Life Insurance	221	\$9,322	\$9,298	\$8,808	\$8,300	-2.9%	-5.8%
Official Bond Premiums	525	\$4,593	\$4,593	\$0	\$5,464	4.4%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,413	\$3,340	\$3,533	\$3,374	-0.3%	-4.5%
Advertising	540	\$5,240	\$5,447	\$6,730	\$2,605	-16.0%	-61.3%
Printing and Binding	550	\$5,912	\$726	\$3,961	\$2,427	-20.0%	-38.7%
Terminal Leave	125	\$0	\$0	\$16,097	\$2,245	NA	-86.1%
Land and Easements	710	\$881	\$959	\$1,084	\$1,255	9.3%	15.8%
Telecommunications Equipment	745	\$3,325	\$389	\$793	\$819	-29.5%	3.3%
Equipment	730	\$11,018	\$57,546	\$65,280	\$624	-51.2%	-99.0%
Stipends	131	\$0	\$0	\$824	\$500	NA	-39.3%
Vehicles	731	\$133,212	\$0	\$0	\$0	-100.0%	NA

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<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Unemployment Insurance	230	\$3,619	-\$183	\$8,839	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$629	\$382	\$4,986	\$0	-100.0%	-100.0%
Periodicals	650	\$401	\$294	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$15,608,857</b>	<b>\$15,513,193</b>	<b>\$15,117,257</b>	<b>\$15,009,189</b>	<b>-1.0%</b>	<b>-0.7%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$12,353,923	\$13,365,068	\$14,891,732	\$15,045,691	5.1%	1.0%
Construction Services	450	\$0	\$0	\$0	\$6,240,425	NA	NA
Interest	832	\$8,503,681	\$6,907,999	\$6,773,318	\$5,549,940	-10.1%	-18.1%
Repairs and Maintenance Services	430	\$1,060,898	\$1,538,448	\$1,148,816	\$1,368,077	6.6%	19.1%
Other Professional and Technical Services	319	\$59,050	\$34,199	\$48,253	\$347,783	55.8%	620.7%
Non - Certified Salaries	120	\$183,549	\$197,752	\$225,658	\$276,218	10.8%	22.4%
Certified Salaries	110	\$168,770	\$155,650	\$137,633	\$134,573	-5.5%	-2.2%
Equipment	730	\$147,765	\$92,366	\$60,178	\$123,806	-4.3%	105.7%
Rentals	440	\$70,718	\$85,750	\$83,474	\$105,920	10.6%	26.9%
Group Health Insurance	222	\$25,382	\$26,186	\$24,503	\$37,548	10.3%	53.2%
Miscellaneous Objects	876 - 899	\$30,850	\$51,700	\$69,900	\$32,400	1.2%	-53.6%
Dues and Fees	810	\$10,800	\$11,800	\$13,375	\$27,178	25.9%	103.2%
Social Security Noncertified	211	\$12,741	\$13,951	\$16,059	\$19,940	11.8%	24.2%
Stipends	131	\$0	\$0	\$901	\$16,567	NA	1738.3%
Teacher Retirement Fund, After 7-1-95	216	\$16,702	\$15,979	\$14,514	\$15,266	-2.2%	5.2%
Removal of Refuse and Garbage	412	\$0	\$0	\$0	\$13,707	NA	NA
Social Security Certified	212	\$12,841	\$11,819	\$10,579	\$11,146	-3.5%	5.4%
Operational Supplies	611	\$3,702	\$5,983	\$4,367	\$5,276	9.3%	20.8%
Insurance	520	\$0	\$0	\$0	\$4,844	NA	NA
Other Employee Benefits	241 - 290	\$568	\$715	\$695	\$742	6.9%	6.8%
Group Accident Insurance	223	\$601	\$518	\$408	\$431	-8.0%	5.7%
Group Life Insurance	221	\$263	\$255	\$243	\$234	-2.9%	-3.7%
Terminal Leave	125	\$0	\$0	\$0	\$200	NA	NA
Unemployment Insurance	230	\$915	\$0	\$1,169	\$127	-39.0%	-89.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$120	\$22	\$4	\$5	-54.2%	40.8%
<b>Non Operational Total</b>		<b>\$22,663,839</b>	<b>\$22,516,160</b>	<b>\$23,525,777</b>	<b>\$29,378,043</b>	<b>6.7%</b>	<b>24.9%</b>
<b>Grand Total</b>		<b>\$77,834,308</b>	<b>\$79,045,541</b>	<b>\$80,547,433</b>	<b>\$87,392,920</b>	<b>2.9%</b>	<b>8.5%</b>